

**GREENWOOD CRIME PREVENTION
AND IMPROVEMENT DISTRICT
BATON ROUGE, LOUISIANA**

ANNUAL FINANCIAL STATEMENTS

DECEMBER 31, 2012

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date MAY 01 2013

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BATON ROUGE, LOUISIANA
ANNUAL FINANCIAL STATEMENTS
DECEMBER 31, 2012**

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Louisiana Society of Certified Public Accountants
American Institute of Certified Public Accountants
Association of Governmental Accountants
Governmental Audit Quality Control Center

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Board of Commissioners
Greenwood Crime Prevention and Improvement District
11206 Greencrest Drive
Baton Rouge, Louisiana 70811

We have compiled the accompanying financial statements of the governmental activities of Greenwood Crime Prevention and Improvement District as of and for the year ended December 31, 2012. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management of Greenwood Crime Prevention and Improvement District is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

A handwritten signature in black ink that reads "Mary Sue Stages, CPA". The signature is written in a cursive, flowing style.

Mary Sue Stages, CPA
A Professional Accounting Corporation
Baker, LA
March 20, 2013

**FUND FINANCIAL STATEMENTS
GOVERNMENTAL FUNDS**

**GREENWOOD CRIME PREVENTION AND IMPROVEMENT DISTRICT
BATON ROUGE, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2012**

ASSETS

Cash and cash equivalents	\$ 3,818 08
Accounts receivable, net	<u>993 53</u>
Total Assets	<u><u>4,811 61</u></u>

LIABILITIES AND FUND BALANCES

Liabilities	
Accounts payable	993 53
Fund Balances	
Reserved for crime prevention/development	<u>3,818 08</u>
Total Liabilities and Fund Balances	<u><u>4,811 61</u></u>

See Independent Accountants' Compilation Report

**GREENWOOD CRIME PREVENTION AND IMPROVEMENT DISTRICT
BATON ROUGE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2012**

REVENUES

Parcel fees	\$ 26,450 52
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EXPENDITURES

General government	
Administrative	552 32
Lawn maintenance/beautification	6,383 97
Professional fees	318 13
Security detail	9,862 50
Security supplies/maintenance	5,549 27
Utilities	935 09

Total Expenditures	<u>23,601 28</u>
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Net Change in Fund Balances	2,849 24
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Fund Balances, beginning	<u>968 84</u>
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Fund Balances, ending	<u><u>3,818 08</u></u>
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See Independent Accountants' Compilation Report